

Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ Complete all entries in accordance with the instructions to the Form 5500.

OMB Nos. 1210-0110
1210-0089

2023

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) [x] a single-employer plan [] a DFE (specify) ____
B This return/report is: [] the first return/report [] the final return/report [] an amended return/report [] a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here. []
D Check box if filing under: [x] Form 5558 [] automatic extension [x] the DFVC program [] special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. []

Part II Basic Plan Information—enter all requested information

1a Name of plan: CORPORATE PRESS, INC. EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
1b Three-digit plan number (PN): 002
1c Effective date of plan: 09/30/1963
2a Plan sponsor's name (employer, if for a single-employer plan): CORPORATE PRESS, INC.
Mailing address (include room, apt., suite no. and street, or P.O. Box): 800 COMMERCE DRIVE, UPPER MARLBORO, MD 20774-8792
2b Employer Identification Number (EIN): 53-0194625
2c Plan Sponsor's telephone number: 301-499-9200
2d Business code (see instructions): 323100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes rows for employer/plan sponsor and DFE.

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

3a Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor	3b Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN	
	4d PN	
5 Total number of participants at the beginning of the plan year	5	159
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1)	81
	6a(2)	81
	6b	52
	6c	120
	6d	253
	6e	0
	6f	253
	6g(1)	158
6g(2)	253	
6h	0	
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2O 2Q

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached <u>0</u>
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> G (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) Yes No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) Yes No

11c Enter the Receipt Confirmation Code for the 2023 Form M-1 annual report. If the plan was not required to file the 2023 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

**SCHEDULE H
(Form 5500)**

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2023

This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>CORPORATE PRESS, INC. EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN</u>		B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CORPORATE PRESS, INC.</u>		D Employer Identification Number (EIN) <u>53-0194625</u>	

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets	(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	
b Receivables (less allowance for doubtful accounts):		
(1) Employer contributions	1b(1)	
(2) Participant contributions	1b(2)	
(3) Other	1b(3)	0
c General investments:		
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	6368011
(2) U.S. Government securities	1c(2)	7917738
(3) Corporate debt instruments (other than employer securities):		
(A) Preferred	1c(3)(A)	
(B) All other	1c(3)(B)	
(4) Corporate stocks (other than employer securities):		
(A) Preferred	1c(4)(A)	
(B) Common	1c(4)(B)	
(5) Partnership/joint venture interests	1c(5)	
(6) Real estate (other than employer real property)	1c(6)	
(7) Loans (other than to participants)	1c(7)	
(8) Participant loans	1c(8)	
(9) Value of interest in common/collective trusts	1c(9)	
(10) Value of interest in pooled separate accounts	1c(10)	
(11) Value of interest in master trust investment accounts	1c(11)	
(12) Value of interest in 103-12 investment entities	1c(12)	
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
(15) Other	1c(15)	

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6368011	7917738
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	0	87610
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	87610
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	6368011	7830128

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)	3770882	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A), (B), (C), and line 2a(2)	2a(3)		3770882
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	371081	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		371081
(2) Dividends:			
(A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A), (B), and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	3852	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		4145815

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2683683	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2683683
f Corrective distributions (see instructions).....	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)	15	
(7) Actuarial fees	2i(7)		
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		15
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2683698

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		1462117
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) Unmodified (2) Qualified (3) Disclaimer (4) Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) DOL Regulation 2520.103-8 (2) DOL Regulation 2520.103-12(d) (3) neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: PLATFORM CPAS, LLP

(2) EIN: 88-4342576

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) This form is filed for a CCT, PSA, DCG or MTIA. (2) It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		1500000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? Yes No
 If "Yes," enter the amount of any plan assets that reverted to the employer this year 0.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) Yes No Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>CORPORATE PRESS, INC. EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN</u>	B Three-digit plan number (PN) ▶	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CORPORATE PRESS, INC.</u>	D Employer Identification Number (EIN) <u>53-0194625</u>	

Part I	Distributions
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All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>58-1428634</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.	<input type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
11 a Does the ESOP hold any preferred stock?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. Complete as many entries as needed to report all applicable employers.

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

a Name of contributing employer _____

b EIN _____ **c** Dollar amount contributed by employer _____

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: Hourly Weekly Unit of production Other (specify): _____

14 Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment)	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
c The second preceding plan year. <input type="checkbox"/> Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....	14c	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment.....

19 If the total number of participants is 1,000 or more, complete lines (a) and (b):

a Enter the percentage of plan assets held as:
 Public Equity: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%
 High-Yield Debt: _____% Real Assets: _____% Cash or Cash Equivalents: _____% Other: _____%

b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:
 0-5 years 5-10 years 10-15 years 15 years or more

20 PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? Yes No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:
 Yes.
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.
 No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? Yes No

21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).
 Design-based safe harbor method
 "Prior year" ADP test
 "Current year" ADP test
 N/A

22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.

**CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND
PROFIT SHARING PLAN**

**FINANCIAL STATEMENTS IN LIQUIDATION
AND
SUPPLEMENTAL SCHEDULE**

FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
FINANCIAL STATEMENTS IN LIQUIDATION AND
SUPPLEMENTAL SCHEDULE
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

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Independent Auditor's Report

To the Board of Trustees and Participants of
Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan

Opinion

We have audited the accompanying financial statements of Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), which comprise the statements of net assets available for benefits in liquidation as of December 31, 2023 and 2022, and the related statement of changes in net assets available for benefits in liquidation for the years then ended and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits in liquidation of Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan as of December 31, 2023 and 2022, and the changes in its net assets available for benefits in liquidation for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As discussed in Note 1 to the financial statements, the Trustees of the Plan made the decision to terminate the Plan effective August 22, 2022 and management determined liquidation to be imminent. As a result, the financial statements are presented on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Corporate Press, Inc. Employee Stock Ownership and Profit Sharing Plan's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplemental Schedules Required by ERISA

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets (held at end of year) is presented for purposes of additional analysis and is not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards.

In forming our opinion on the supplemental schedule, we evaluated whether the supplemental schedule, including their form and content, are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion, the information in the accompanying schedule is fairly stated, in all material respects, in relation to the financial statements as a whole, and the form and content are presented in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Platform CPAs, LLP

Annapolis, Maryland
September 25, 2025

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION

	December 31, 2023		
	Allocated	Unallocated	Total
ASSETS			
Cash	\$ 7,917,738	\$ -	\$ 7,917,738
Cash Held in Escrow-Stock Sale	735,312	-	735,312
Total Assets	8,653,050	-	8,653,050
LIABILITIES			
Excess Share of Escrow Funds Received	87,610	-	87,610
Total Liabilities	87,610	-	87,610
NET ASSETS AVAILABLE FOR BENEFITS	\$ 8,565,440	\$ -	\$ 8,565,440

	December 31, 2022		
	Allocated	Unallocated	Total
ASSETS			
Cash	\$ 6,368,011	\$ -	\$ 6,368,011
Stock Sale Proceeds Receivable	3,676,508	-	3,676,508
Cash Held in Escrow-Stock Sale	843,484	-	843,484
Total Assets	10,888,003	-	10,888,003
LIABILITIES			
Total Liabilities	-	-	-
NET ASSETS AVAILABLE FOR BENEFITS	\$ 10,888,003	\$ -	\$ 10,888,003

See independent auditor's report and accompanying notes to financial statements.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS IN LIQUIDATION

	Year Ended December 31, 2023		
	Allocated	Unallocated	Total
ADDITIONS			
Net Appreciation in Fair Value of Investments	\$ 3,852	\$ -	\$ 3,852
Realized Gain on Investments	94,444	-	94,444
Interest and Dividends	371,011	-	371,011
Total Additions	<u>469,307</u>	<u>-</u>	<u>469,307</u>
DEDUCTIONS			
Benefits Paid to Participants	2,683,683	-	2,683,683
Administrative Expenses	108,187	-	108,187
Total Deductions	<u>2,791,870</u>	<u>-</u>	<u>2,791,870</u>
Net Decrease	(2,322,563)	-	(2,322,563)
NET ASSETS AVAILABLE FOR BENEFITS			
Beginning of Year	<u>10,888,003</u>	<u>-</u>	<u>10,888,003</u>
End of Year	<u>\$ 8,565,440</u>	<u>\$ -</u>	<u>\$ 8,565,440</u>
	Year Ended December 31, 2022		
	Allocated	Unallocated	Total
ADDITIONS			
Realized Gain on Investments	\$ 1,352,804	\$ -	\$ 1,352,804
Correction for Lost Earnings	264,057	-	264,057
Total Additions	<u>1,616,861</u>	<u>-</u>	<u>1,616,861</u>
DEDUCTIONS			
Administrative Expenses	<u>16,954</u>	<u>-</u>	<u>16,954</u>
Net Increase	1,599,907	-	1,599,907
NET ASSETS AVAILABLE FOR BENEFITS			
Beginning of Year	<u>9,288,096</u>	<u>-</u>	<u>9,288,096</u>
End of Year	<u>\$ 10,888,003</u>	<u>\$ -</u>	<u>\$ 10,888,003</u>

See independent auditor's report and accompanying notes to financial statements.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE PLAN

The following description of the Corporate Press, Inc. Employees Stock Ownership and Profit Sharing Plan (the Plan) provides only general information. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

Corporate Press, Inc. (the Company) established the Corporate Press, Inc. Employee Stock Ownership Profit Sharing Trust in 1963 to provide incentives to its employees. On March 10, 1979, the company adopted the Employee Stock Ownership Profit Sharing Plan (the Plan), effective January 1, 1979 as a continuation of the existing Employee Stock Ownership Profit Sharing Trust and to provide participants with the opportunity to accumulate capital for their future economic security. The Plan operated as a leveraged employee stock ownership plan (ESOP) and was designed to comply with Section 4975(e) (7) and the regulations thereunder of the Internal Revenue Code of 1986 (IRC) and is subject to the applicable provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan is administered by Trustees, as determined by the Company's Board of Directors. Each Trustee holds positions until death, resignation, or removal.

Under a stock purchase agreement dated August 31, 2022, all of the issued and outstanding capital stock of Corporate Press, Inc., including the shares held by the Plan were acquired by Direct Connect Group (DCG) LLC, a Delaware limited liability company. The stock purchase agreement required that the Plan be amended and terminated effective with the closing of the sale. The Plan was amended and terminated effective August 31, 2022.

The Plan ceased to be a stock bonus plan under Section 401(a) of the Code and an employee stock ownership plan under Section 4975(e)(7) of the Code and Section 407(d)(6) of ERISA, but shall continue as a profit sharing plan under Section 401(a) of the Code until all funds have been distributed, transferred or paid out from the Trust. The Plan and Trust will no longer hold any shares of company stock, and there will not be any acquisition loans or financed shares under the Plan. All distributions under the Plan will be paid in cash. No distributions will be offered in the form of company stock.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Eligibility

Employees of the Company and its participating subsidiaries were generally eligible to participate in the Plan on the first of June 30 or December 31 coincident with or next following the employee's completion of one year of credited service, as defined, and had attained age 21. Participants who did not have at least 1,000 hours of service during such plan year or were not employed on the last working day of a plan year were generally not eligible for an allocation of the Company contributions for such year.

Under the plan amendment which became effective upon the closing of the sale, no individual shall become a participant in the Plan on or after August 31, 2022.

Contributions

Before the amendment and termination of the Plan, the Company made contributions to the Plan out of the Company's current and/or accumulated net profits based on a determination by the Board of Directors. The Company could contribute cash or shares of its common stock, provided that such contributions did not exceed the maximum amounts allowed under the IRC. Participants were not permitted to make contributions under the Plan.

The Company made no contributions to the Plan for the years ended December 31, 2023 and 2022.

Payment of Benefits

Before the amendment and termination of the Plan, distributions on account of death, disability, or retirement were made in a lump sum if the vested balance of the account did not exceed \$25,000. Otherwise, a participant would receive a benefit in the form of six (6) substantially equal annual installments of their vested balance, paid-out over a five (5) year period. Distributions were made in cash. Upon termination for any other event, a participant's vested balance were be distributed as follows:

1. If the value of the participant's vested balance was \$200 or less, the amount was distributed as soon as practicable.
2. If the value of the participant's vested balance exceeded \$200, but did not exceed \$5,000, the amount was distributed as soon as practicable after the end of the Plan Year following the Plan Year in which the termination occurred.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Payment of Benefits (Continued)

3. If the value of the participant's vested balance exceeded \$5,000, the Plan Administrator, with the consent of the Participant, directed the Trustees to distribute the amount in a lump sum, or commence distributing the amount in installments, as soon as practicable after the end of the Plan Year next following the Plan Year in which the termination occurred, but no later than the fifth year after the close of the Plan Year in which the termination occurred.

Under the plan amendment which became effective upon the closing of the sale, the Trust will be maintained until the Accounts of all Participants and Beneficiaries have been distributed. In connection with the termination of the Plan, distributions to Participants and Beneficiaries shall be made in accordance with the following schedule:

1. As soon as practicable following the Closing and the determination of the Final Purchase Price pursuant to Section 1.7 of the Stock Purchase Agreement, an initial distribution in cash will be offered to each Participant in an amount equal to approximately fifty percent (50%) of such Participant's vested Account balance (exclusive of any amounts remaining held by an Escrow Agent pursuant to an Escrow Agreement or any amounts attributable to the Special Holdback Amount under the Stock Purchase Agreement).
2. As soon as practicable following the later of (i) receipt of a favorable determination from the Internal Revenue Service to the effect that the Plan formed part of a tax-qualified plan as of its termination, (ii) receipt of a "no action" letter from the Department of Labor with respect to the Voluntary Fiduciary Correction Program application required under Section 6.6 of the Stock Purchase Agreement and implementation of the correction as therein required, or (iii) final payment to the Plan and Trust pursuant to the Escrow Agreement, a distribution in cash in an amount equal to the remainder of each Participant's Account balance. Any amounts received by the Plan by the Escrow Agent upon release from the Escrow Agreement will be allocated to each Participant's Account based on the value of each Participant's vested Account as determined immediately prior to the distributions under Section 15.8(a) above bears to the total value of all vested Participant Accounts immediately prior to the distributions under Section 15.8(a) above. For purposes of this Article XV, the terms "Final Purchase Price", "Escrow Agreement" and "Escrow Agent" shall have the meanings ascribed to them in the Stock Purchase Agreement.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Voting Rights

Before the amendment and termination of the Plan, all Company Stock held in the trust fund was generally to be voted by the Trustees. Each participant was entitled to exercise voting rights attributable to the shares allocated to his or her account with respect to significant corporate events such as a merger or consolidation, recapitalization, reclassification, liquidation, dissolution, sale of substantially all assets of a trade or business, or such similar transaction, and was notified by the Trustees prior to the time that such rights are to be exercised. On all other matters, the Trustees need not solicit instructions from participants. The Trustees were required, however, to vote any unallocated shares on behalf of the collective best interests of plan participants and beneficiaries.

Under the plan amendment which became effective upon the closing of the sale, no portion of the trust fund will be invested in Company Stock, so no voting rights exist within the Plan.

Participant Accounts

Before the amendment and termination of the Plan, the Plan was a defined contribution plan under which a Company stock account and general investments account were maintained for each participant. The Company stock account accumulated to the participants' interest in Company stock held in the trust fund. The Company stock account was credited annually with (a) the participants' allocable share of Company stock released by the Trustee from the unallocated account, purchased and paid for by the Trustees or contributed in-kind to the Trustees, and (b) forfeitures of Company stock of terminated participants' non-vested accounts. The general investment account accumulated the participants' interest in the Trust Fund other than in Company stock. The general investment account was credited annually with (a) the participant's allocable share of any net income (loss) of the Trust Fund, (b) any cash dividends, and (c) the participant's allocable share of Company contributions in cash and forfeitures of other participant's general investment accounts. Only those participants who were eligible employees of the Company as of the last day of the plan year received an allocation. Allocations were based on a participant's eligible compensation, relative to total eligible compensation. Plan earnings are allocated to each participant's account based on the ratio of the participant's beginning of the year account balance to all participants' beginning of the year account balances.

Under the plan amendment which became effective upon the closing of the sale, no portion of the Trust Fund will be invested in Company Stock, and the Trust Fund will be invested primarily in investments designed to preserve principal consistent with the requirements of ERISA. The Trustee may appoint an investment manager to manage and control the investment of the Trust Fund. If an investment manager (within the meaning of Section 3(38) of ERISA) is appointed, the Trustee will thereafter act at the direction of such investment manager solely with respect to the investment of the Trust Fund.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Vesting

Under the plan amendment which became effective upon the closing of the sale, each Participant who, as of the Closing, both (a) had not then received a complete distribution of such Participant's entire vested interest in his or her Accounts, and (ii) had not yet five (5) consecutive One Year Breaks in Service, shall have a 100% vested and nonforfeitable interest in his or her Accounts, regardless of such Participant's actual Years of Credited Service; provided that a Participant who terminated employment with the Company and its affiliates prior to the Closing and who had no vested interest as of the date of such Participant's termination of employment shall be deemed to have received a complete "cash-out" from the Plan and shall have no vested interest as of the Plan's termination date. To the extent that the previously non-vested balance in a Participant's Account was forfeited and such Participant is entitled to full vesting under applicable Internal Revenue Service rules, the Company will make a special contribution prior to Closing (but effective on the Closing) to reinstate forfeited balances (and, if necessary, to restore earnings) on amounts that were previously forfeited but are required to become fully vested upon termination of the Plan.

Forfeitures

Before the amendment and termination of the Plan, Plan forfeitures were allocated to each participants' account based upon the relation of the participant's eligible compensation to total eligible compensation for the Plan year. Forfeitures of terminated non-vested account balances allocated to active participants for the years ended December 31, 2023 and 2022 amounted to \$0. As of December 31, 2023 and 2022 there are no forfeited non-vested account balances to be allocated to participant accounts.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

As a result of the termination of the Plan, as described in Note 1, the financial statements of the Plan are presented on the liquidation basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Use of Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or be paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation or depreciation in fair value includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments are recorded when paid. As of December 31, 2023, there were no pending distribution requests.

Allocations

The financial statements of the Plan present separately the assets and liabilities and changes therein pertaining to (a) the accounts of participants with rights in allocated stock ("allocated") and (b) stock not yet allocated to participants ("unallocated"), including shares that are committed to be released. Shares are released from collateral and become allocated generally in the period in which debt service is actually paid.

Administrative Expenses

Before the amendment and termination of the Plan, all expenses of maintaining the Plan were paid for by the Company.

Under the plan amendment which became effective upon the closing of the sale, all costs and expenses of the Plan and Trust, including the Trustee's fees (which fees shall be subject to approval by a fiduciary other than the Trustee) and the legal, accounting and recordkeeping and other administrative fees and expenses of the Plan and Trust, resulting from the continued existence of the Plan and the period during which the Plan and Trust are being wound-up and liquidated, shall be paid from the Trust to the maximum extent permitted by ERISA and the Code.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

The Plan evaluated events through the date that the financial statements were available to be issued. The Plan is not aware of any other significant events that occurred subsequent to the statement of net assets available for benefits in liquidation date, but prior to September 25, 2025 that would have a material impact on the financial statements.

NOTE 3 - FAIR VALUE MEASUREMENTS

The Plan accounts for the fair value of its investments under the Fair Value Measurement and Disclosure topic of the Financial Accounting Standards Board (FASB) Accounting Standards Codification, which provides the framework for measuring fair value. The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation technique used to measure fair value.

The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three (3) levels of the fair value hierarchy under this guidance are described as follows:

Level 1 – Fair Value Measurements

Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 – Fair Value Measurements

Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 3 - FAIR VALUE MEASUREMENTS (CONTINUED)

Level 3 – Fair Value Measurements

Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

NOTE 4 - TAX STATUS

The IRS has determined and informed the Company by a letter dated May 22, 2017, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code. The Plan has not been amended since receiving the determination letter. Therefore, no provision or liability for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a taxing authority. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2023, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; there is currently an audit for the tax period ended December 31, 2021 in progress.

NOTE 5 - RISKS AND UNCERTAINTIES

The Plan investments consist primarily of cash and short term investments, which are exposed to various risks, including interest rate, market and credit risks as well as valuation assumptions based on earnings, cash flows and other such techniques. It is at least reasonably possible that changes in the value of these investments will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 7 - ADMINISTRATION OF PLAN ASSETS

The Plan's assets, which consist principally of cash, and cash held in escrow, are held by the Trustees of the Plan. The Trustees invest cash received, interest and dividend income, and makes distributions to participants.

NOTE 8 - RELATED PARTY TRANSACTIONS AND PARTY-IN-INTEREST TRANSACTIONS

Before the amendment and termination of the Plan, the Plan invested in Company common stock and the Company paid all plan expenses. These are related party and party-in-interest transactions. The Plan has a number of service providers. Such parties are parties-in-interest under ERISA.

NOTE 9 - NON-EXEMPT PROHIBITED TRANSACTIONS

In 2022, it was determined that there had been non-exempt prohibited transactions for the plan years ended December 31, 2017 and 2019.

For the Plan Years ending December 31, 2015 through 2019, the Plan entered into promissory notes with the Plan Sponsor ("loans"). The proceeds from the loans were to be used to repurchase shares of the Plan Sponsor's common stock from Plan participants receiving distributions from the Plan. These loans were intended to comply with Prohibited Transaction Exemption 80-26 ("PTE 80-26"). The loans complied with PTE 80-26 except that the ESOP administrator who assisted with the documentation and administration of the Loans failed to utilize an appropriate share value (value of shares as of December 31 for the preceding Plan Year) in determining the amount of shares to be redeemed.

Upon hiring a new ESOP administrator and reviewing the terms of the loans, it was determined that for the Plan Years ending December 31, 2017 and 2019, the fair market value ("FMV") of the shares were higher than share values utilized for the redemption price of the loans. It was also determined that for the Plan Years ending December 31, 2016 and 2018, the FMV of the shares were in fact lower than the share values utilized for the redemption price of the Loans. Thus, there is no correction necessary for the Plan Years ending December 31, 2016 and 2018.

The Plan Sponsor corrected the principal due to the Plan and the lost earnings related to these transactions through the Voluntary Fiduciary Correction Program. The amounts detailed below are included in receivables on the statement of net assets available for benefits as of December 31, 2022, and were received by the Plan in February 2023.

CORPORATE PRESS, INC.
EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
NOTES TO FINANCIAL STATEMENTS
FOR THE YEARS ENDED DECEMBER 31, 2023 AND 2022

NOTE 9 - NON-EXEMPT PROHIBITED TRANSACTIONS

<u>Plan Year Ending</u>	<u>Redemption of Loans</u>	<u>Fair Market Value of Shares</u>	<u>Principal Due</u>	<u>Lost Earnings</u>
December 31, 2017	\$ 397,042	\$ 536,345	\$ 139,303	\$ 35,800
December 31, 2019	485,619	564,025	<u>78,406</u>	<u>10,548</u>
Correction to Plan			<u>217,709</u>	<u>46,348</u>

NOTE 10 – RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

	<u>2023</u>	<u>2022</u>
Net Assets Available for Benefits per Financial Statements	\$ 8,565,440	\$ 10,888,003
Stock Sale Proceeds Receivable	-	(3,676,508)
Cash Held in Escrow-Stock Sale	<u>(735,312)</u>	<u>(843,484)</u>
Net Assets Available for Benefits per Form 5500	<u>\$ 7,830,128</u>	<u>6,368,011</u>

	<u>2023</u>	<u>2022</u>
Net (Decrease) Increase in Net Assets Available for Benefits per Financial Statements	\$ (2,322,563)	\$ 1,599,907
Change in Stock Sale Proceeds Receivable	3,676,508	(3,676,508)
Change in Cash Held in Escrow-Stock Sale	<u>108,172</u>	<u>(843,484)</u>
Net Increase (Decrease) Net Assets Available for Benefits per Form 5500	<u>\$ 1,462,117</u>	<u>\$ (2,920,085)</u>

SUPPLEMENTAL SCHEDULE

CORPORATE PRESS, INC.
 EMPLOYEE STOCK OWNERSHIP AND PROFIT SHARING PLAN
 SCHEDULE H, LINE 4i-SCHEDULE OF ASSETS (HELD AT END OF YEAR)
 DECEMBER 31, 2023
 E.I.N. 53-0194625
 PLAN #002

(a) Party-in- Interest	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Wells Fargo	Cash	\$ 7,917,738	\$ 7,917,738

